

Closing Package Material Differences/Status of Disposition Certification Report

MATERIAL DIFFERENCES REPORT: Year End FY 2004

Agency Code/Name: _____
 Agency Contact/Ph/Email: _____

Indicate amount in appropriate columns for reason of material difference from your agency's perspective. If all or a portion of agency's reporting cannot be substantiated, complete item 5 -Unknown/Unreconciled

TP	RC	P_or_S ¹	Rptg_Agy	Trdg_Partner	Material_Diff	1-Confirm Rptg (X)	2-Acctg Method Diff (X) List Below ²	3-Acctg/Rptg Error ³	4-Timing Difference- CY ⁴	5- Unknown/Un reconciled	6-Timing Difference- PY ⁴
12	18	P	763,674,627	0	763,674,627						
12	19	P	0	696,000,000	696,000,000						
12	22	P	805,785,721	54,000,000	751,785,721						
12	27	P	0	804,000,000	804,000,000						
19	28	P	(354,013,316)	1,568,000,599	1,922,013,915						
49	28	S	(11,250,000)	11,250,000	22,500,000						

¹P=Primary, S=Secondary

³Identify the amounts of accounting error attributable to reporting agency.

⁴CY=Current Year; PY=Prior Year.

TP	RC	² Basis of Accounting Methodology Used by the Agency (Based Material Difference #2, Above)

Certification

I have reviewed the Material Differences Report generated by FMS' IRAS from intragovernmental data submitted by our agency and associated trading partner(s). The data provided by this agency is consistent with its supporting records and is derivative of unaudited financial statement data submitted to OMB, as indicated from the disposition of material differences by: 'X' in the 1-confirm reporting column, or reported in columns 3-timing differences, or 4-accounting method difference. Or, in the event of accounting/reporting error(s), the agency is expected to correct reporting in a subsequent period, and account for/report timing difference activity.

 Chief Financial Officer or Designee

 Date

SPECIAL NOTE: This certification represents Section II (Explanation of Closing Package Differences) of the FYE 2004 CFO Representations for Federal Intragovernmental Activity and Balances.